FISCAL BRIEF
XO's Conference
8 Jul 2005

COMPTROLLER

- **Staff:**
  Major Michael Steele
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  SSgt Lenwood Hall – Accounting Chief

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- **GOALS FOR COMPTROLLER DEPARTMENT**
  - Provide expert, yet transparent, financial management support to subordinate units on their timeline
  - Proactive engagement on financial matters as intermediate headquarters element and your proponent to ERR.

Topics Covered

- IMCP/FWA
- Fiscal Law
- FY05 Close Out
- FY06 Budget
- Issues

IMCP/FWA

- **IMCP:**
  - XO is the Internal Controls Officer
  - Established IMCP Program
  - What is required
  - Oversight
  - Commander’s certification letter
  - MCO 5200.24C

- **FWA**:
  - RS Commander’s responsibility
  - District POC
  - What is Required
  - Training
  - FWA Hotline (843)228-2534
  - MCO 7510.5A

FISCAL LAW

- **U. S. Constitution Article 1 § 9:**
  "No money shall be drawn from the Treasury but in consequence of an appropriation made by law."

- **Penalties for Anti-Deficiency Act Violations:**
  - 31 USC § 1518
    - Adverse personnel actions. Subject to written reprimand, suspension from duty without pay, or removal from office
  - 31 USC § 1519
    - Criminal penalty for willfully and knowingly violating ADA:
      - $5000 Maximum Fine
      - Maximum 2 Years imprisonment
      - Or both

FISCAL LAW cont

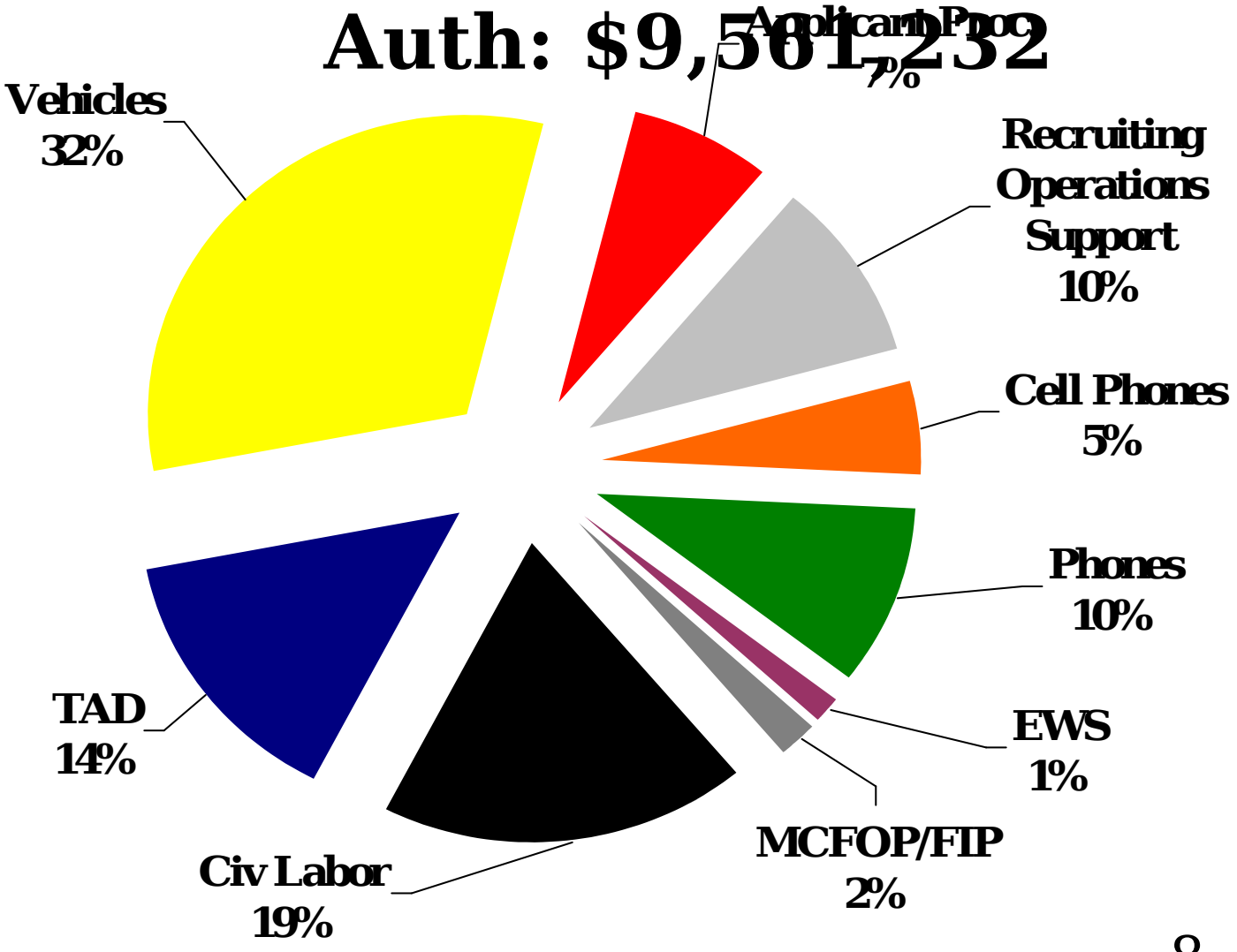
- **PURPOSE**
  - Necessary Expense Doctrine (6 Comp Gen 619)
  - See 31 USC § 1301
- **TIME**
  - Appropriation period of availability
  - Bona Fide Needs rule
  - See 31 USC § 1502
- **AMOUNT**
  - See 31 USC § 1341, 1342, and 1517
    - § 1341: Prohibits obligating or expending in advance or in excess of the appropriation
    - § 1342: Forbids the acceptance of voluntary service on behalf of the federal government
    - § 1517: Prohibits any officer or employee from making or authorizing a commitment, obligation, or expenditure in excess of the amount available in an appropriation or subdivision thereof (e.g., operating budget or allotment) or in excess of the amount permitted by agency regulations

FY05

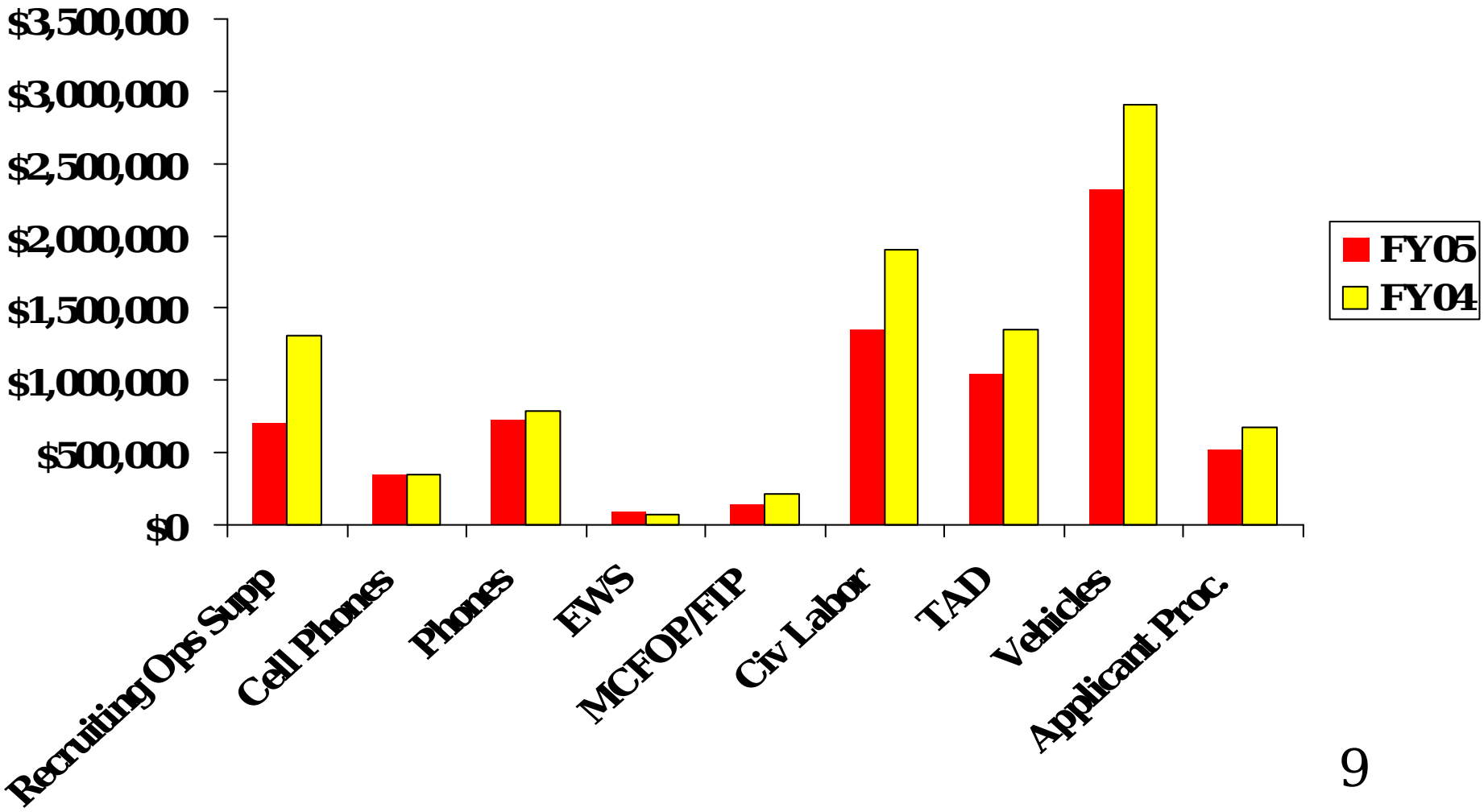
- **Current Execution**
  - No indication we will receive end of year money.
  - No penalty if you do not spend all of your money.
  - CO's Reserve.

- **Close Out:**
  - Transaction Lifecycle.
  - Intent of close out is for every transaction entered into the Marine Corps Accounting System (SABRS) to have completed its lifecycle.
  - Commitment, Obligation, Expense, Liquidation

FY05 Execution to Date
Auth: $9,561,232



FY05/FY04 Execution Comparison



FY05 cont

- **Additional funding received to date:**
  - $392 – For admin supplies ISO MCRC CMDRS Conf.
  - $174K – GSA fuel surcharge.
  - $36K – Comm. Air for EWS.
  - $65K – ISO PSC St Croix.
  - $5K – TAD for EAD Recruiters to attend BRC.
  - $6,840 – ISO PI Band's recruiting support in 6th MCD's AO.
  - $20K – ISO MCFOP.
- **Total - $307,232.**

FY05 cont

- **Remaining known major expenses for remainder of FY:**
  - $350K – Cell phones.
  - $45K – 8412 Conference
  - $15K – Cell phone competition.
  - $32K – Black boxes.
  - $70K – HQ TAD bogy.
- **CO's reserve is tapped out**.

FY06

- **Budget Formulation:**
  - How to do better.
  - Historical data.
  - Mission requirements.

- **FY06 initial ceilings:**
  - Over $1 million less then in FY05.
  - Budget process in beginning stages.
  - Confident we will receive what we need.

ISSUES

- **Command Relationships:**
  - Center of Gravity is with Supply Chief/XO
  - Nothing goes above the XO level.
  - Call me first

- **Internal Management Controls:**
  - MCO 5200.24C
  - MCRCO 5200.1
  - Prevent/Guard against mismanagement of government resources.
  - What is Required.
  - “Oversight”

- **POOLEE Events:**
  - Must have nexus to “Training”
  - Appropriated funds may not be used for entertainment:
    - Recreation = Entertainment
    - Cannot pay for rental equipment or admission fees

ISSUES cont

- **CONFERENCE COSTS:**
  - Appropriated funds can not be used for Food or Light Refreshments except as part of employee's travel subsistence allowance.
  - No Conference fees may be collected
  - Exception: May reimburse conference fees for travelers attending non-DoD Conferences.

- **GIFTS:**
  - Appropriated funds may not be used to purchase gifts.
  - Acceptance of Gifts.

- **Cell Phones:**
  - History of overuse.
  - Internal controls.
  - Hold people accountable.

- **TAD:**
  - Vulnerable to mismanagement.
  - Sound business practices in place.

ISSUES cont

- **Command Coins:**
  - MCO 7042.6C
  - Must be part of an established awards program.
  - Must be approved in writing , by CG, ERR before purchase.
- **DTS:**
  - Implementation schedule.
- **Advertising Funds:**
  - Available for EAC events.
  - Make an attempt to use rather than your Recruiting Regular funds.
- **Hurricane Evac:**
  - Section in new District SOP.
  - Travel expenses will be reimbursed for member and dependants travel expenses to “reasonable” safe haven only.
  - Duration of evac is commander’s call.
  - We will work with you to ensure your evac travel claims are done correctly and as timely as possible.

QUESTIONS?